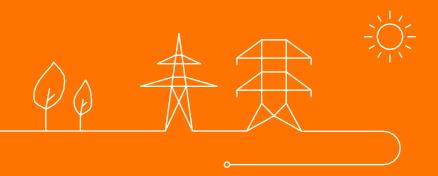


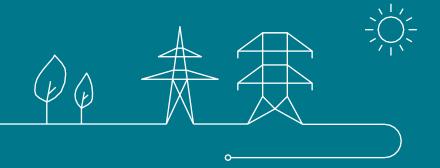
# Info-session on the transition to a self-billing methodology for the settlement of BRPs

23/04/2025





# AS IS: Overview of the current situation and problem statement



# Transition to a self-billing methodology for the settlement of BRPs Introduction & context



- Following an investigation and a request from VAT authorities, it appears that Elia is not following correctly the legislation in force on settlement and invoicing.
  - 1) The authorities consider that there are **mutual service provisions between Elia and its BRPs** (depending on whether Elia must pay the BRP and vice-versa).
  - 2) Elia can't offset with invoices and credit notes the different imbalance positions at the QH level into a positive or negative monthly invoice flow. These flows must be **individualized** in the billing process.
- Whenever Elia owes a BRP money, a credit note can only be issued, for settlement purpose, as a correction, to an invoice that was sent in the first place.
- As a consequence, Belgian VAT authorities required Elia to implement a new 'self-billing' system as of 01/07/2025:
  - 1) For situations where Elia will have to pay the BRP for its services, Elia will have to issue an invoice in the name of its supplier through the implementation of "self-billing":
    - ➤ In case Elia needs to remunerate a BRP, Elia will have to issue an invoice in the name and on behalf of the BRP.
  - Elia will no longer be able to use monthly compensation of positions per QH and will have to organize a billing process for each QH

# Overview of the current situation in case of invoice/credit note between Elia & a BRP



Tariff for maintaining and restoring the individual balance of BRPs:

- Imbalance in the BRP perimeter (Article 21 of the current version of the T&C BRP)
- For imbalances within the Imbalance area de-lineated in Article 13 of the current version of the T&C BRP

QH position of a BRP looks at the following components:

- Imbalance price
- System imbalance
- Table 2 from Art. 55 of EBGL.

	Imbalance price positive	Imbalance price negative				
Positive imbalance	Payment from TSO to BRP	Payment from BRP to TSO				
Negative imbalance	Payment from BRP to TSO	Payment from TSO to BRP				

First, Elia calculates **per QH** the imbalance of BRPs and translates it into a payable amount:

- from the BRP to Elia or;
  - from Elia to the BRP

Then, on a monthly base, Elia sums up all positive and negative QH amounts into 1 single amount

Amount > 0: INVOICE

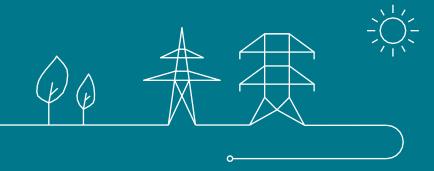
Payment by BRP to ELIA

Amount < 0: CREDIT NOTE

Payment by Elia to the BRP



# Self-billing implementation: Main principles & mock-ups



### **Self-billing main principles (1/2)**



- Elia will continue to issue a monthly base settlement.
- Each invoiced month will still have a regularization after minimum 6 months.
- NEW On QH base, negative amounts and positive amounts will be split and allocated respectively to the invoice/the self bill.
- NEW The "net" amount will be equivalent to the current invoiced or credited amount and will have to be paid:
  - by the BRP to Elia in the case of a positive net amount
  - By Elia to the BRP in the case of a negative net amount

Кеу	SI	ArpImbalance	ImbalancePrice	Billing Type
IMBALANCE_2020.Negative/Zero.Negative.Negative.20240101-20241231	Negative/Zero	Negative	Negative	SelfBilling
IMBALANCE_2020.Negative/Zero.Negative.Positive/Zero.20240101-20241231	Negative/Zero	Negative	Positive/Zero	Billing
IMBALANCE_2020.Positive.Positive.Negative.20240101-20241231	Positive	Positive	Negative	Billing
IMBALANCE_2020.Positive.Positive.Positive/Zero.20240101-20241231	Positive	Positive	Positive/Zero	SelfBilling
IMBALANCE_2020.Positive.Negative.20240101-20241231	Positive	Negative	Negative	SelfBilling
IMBALANCE_2020.Positive.Negative.Positive/Zero.20240101-20241231	Positive	Negative	Positive/Zero	Billing
IMBALANCE_2020.Negative/Zero.Positive.Negative.20240101-20241231	Negative/Zero	Positive	Negative	Billing
IMBALANCE_2020.Negative/Zero.Positive.Positive/Zero.20240101-20241231	Negative/Zero	Positive	Positive/Zero	SelfBilling
IMBALANCE_2020.Positive/Negative/Zero.Zero.Negative/Zero/Positive.20240101-20241231	Positive/Negative/Zero	Zero	Negative/Zero/Positive	Billing



# Self-billing principles (2/2): overview of the different scenarios in case of imbalance

		Residual imbalance in the control area managed	by Elia (= balance of the imbalances of all the BRPs)
		<b>Positive</b> = more injections than withdrawals on the network.	Negative = fewer injections than withdrawals on the network.
en price	Positive	BRP – Elia:     Negative imbalance of the perimeter: re-establishment of balance, billing to the BRP     Positive imbalance of the perimeter: taxable amount negative, billing to Elia (self-billing)	BRP – Elia:  Negative imbalance of the perimeter: reestablishment of balance and billing to the BRP.  Positive imbalance of the perimeter: removal of excess injection by the BRP, billing to Elia (self-billing)
Odd-even	Negative (excess supply of electricity)	Positive imbalance of the perimeter: removal of excess energy and billing to the BRP.  Negative imbalance of the perimeter: rebalancing by injecting excess power by the BRP, billing to Elia (self-billing)	This situation does not occur.  Too little injection would create a negative imbalance, but an excess supply of electricity would prevent this condition from happening.

## e/self-bill



# Basic overview of the TO BE situation in case of invoice/self-bill between Elia & a BRP

**BILLING** 

Sales for ELIA

**SELF-BILLING** 

Purchases for ELIA

### **NETTING DOCUMENT**

IF BILLING > SELF-BILLING = BRP PAYS ELIA

IF SELF-BILLING > BILLING = ELIA PAYS BRP

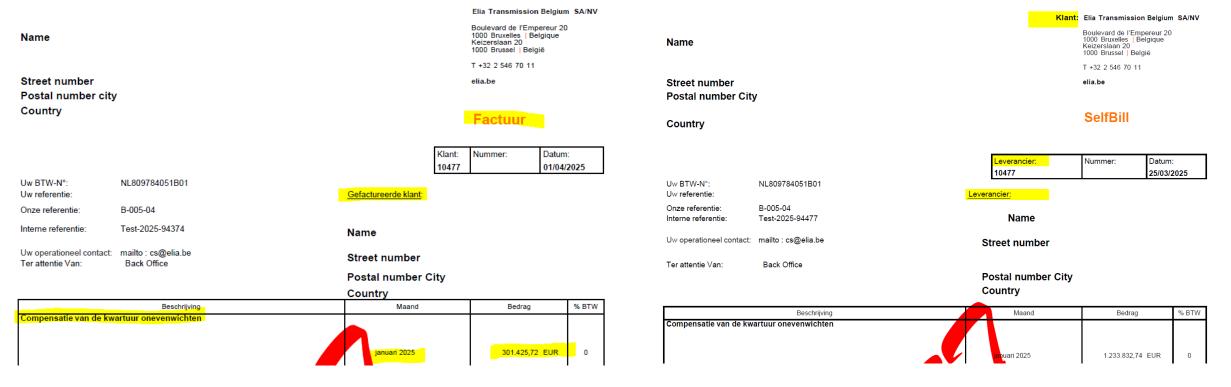
#### **Documents**



With each monthly base invoicing run, Elia will send a "bill", "self-bill" and "netting document".

1) The "bill" and "self-bill" contain the invoiced party, the contract and the global invoice amount

Invoice Self-bill



#### **Documents**



- The "netting amount" (bill exceeds self-bill) contains the summary of above document and the amount to be paid by the BRP to Elia (Sales for Elia)
- The "netting amount" (self-bill exceeds bill) contains the summary of above document and the amount to be paid by Elia to the BRP (Purchases for Elia)

Name Street number Postal number City

Elia Group

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T +32 2 546 70 11

elia.be

Name

Street number Postal number City

Elia Group Elia Transmission Belgium nv/sa

Boulevard de l'Empereur 20 1000 Bruxelles | Belgique Keizerslaan 20 1000 Brussel | België

T +32 2 546 70 11

elia.be

Customer Ref. 0000010004 Vendor Ref. 0000226006 VAT BE0403170701

Customer Ref. 0000010004 Vendor Ref. 0000226006 BE0403170701 VAT

#### **SUMMARY Document**

#### **SUMMARY Document**

Document No	Date	Due Date	Total Amount	Description	Document No	Date	Due Date	Total Amount	Description
3202500065	13 Mar 2025	29 Mar 2025	1.210,00 EUR	TEST XREF3 3	3202500066	13 Mar 2025	29 Mar 2025	121,00 EUR	TEST XREF3 4
6501000658	13 Mar 2025	29 Mar 2025	-121,00 EUR	TEST XREF3 3	6501000659	13 Mar 2025	29 Mar 2025	-1.210,00 EUR	TEST XREF3 4
TOTAL Amount Receivable		1.089,00 EUR		TOTAL Amou	nt Payable		-1.089,00 EUR		

Payment reference Receivable by Elia

NET B-2025-128

27.02.2025

Payment reference Payable by ELIA

NET B-2025-128

27.02.2025

### **Documents**



4) The "netting amount" has a detailed annex with the detailed QH data (volume, price and amount)

Month : Date :	December 2024 04/03/2025	l .										
, , , , , , , , , , , , , , , , , , , ,	- HOULEUE											
					Positive Imbalance				Negative Imbalance			
					SI > 0		SI <= 0		SI > 0	SI <= 0	SI <= 0	
Day	quarter-hour	Imbalance	SI	Price for imbalance	To be paid by Elia to BRP	To be paid by BRP to Elia	To be paid by Elia to BRP	To be paid by BRP to Elia	To be paid by BRP to Elia	To be paid by Elia to BRP	To be paid by BRP to Elia	To be paid by Elia to BRI
		(kW)	(MW)	(€/MWh	(€)	(€)	(€	(€	) (€)	(€)	(€)	
31/12/2024	7		16,629			16,3210077810						
31/12/2024	8	0 2502,978	70,941	-37,62		23,5405109115						
31/12/2024	8	1 790,351	3,493	-44,32		8,7570912960						
31/12/2024	8:	2 2075,105	30,678	-42,54		22,0687395480						
31/12/2024	8		20,412			22,9711813785						
31/12/2024	8		9,755			15,8786066790						
31/12/2024	8		8,819			11,9288880000						
31/12/2024	8		-28,461				62,7808703445	5				
31/12/2024	8		-94,371								43,1229474900	
31/12/2024	8		-64,588								32,7507702637	
31/12/2024	8		-98,212								37,3083712560	
31/12/2024	9		-38,027				1,2605098275					
31/12/2024	9		-45,896				39,3496872480					
31/12/2024	9:		-21,058				58,1653397070					
31/12/2024	9:		-100,734				40,3610521905					
31/12/2024	9.		-51,193				56,3746754610					
31/12/2024 31/12/2024	9:		-0,250			40.00400404040	27,6406092900	)				
31/12/2024	g	6 2377,310	1,945	-27,20		16,2013642425						
				tive SI + positive unit price	4414,5505339299							
				tive SI + negative unit price		80783,2403657058						
				ative or zero SI + positive unit price			154837,2839177340					
				alive or zero SI + negative unit price				0,0000000000				
				itive SI + positive unit price					38067,3606603494			
				itive SI + negative unit price ative or zero SI + positive unit price						20317,5576368882	396740.7313420340	
				ative or zero SI + positive unit price							390740,7313420340	0,00000000
rotal amount to be	paid by Elia to BRE	for negative imbal	ances + neg	alive of zero Si + negative unit price								0,0000000
Values rounded to	2 decimals:											
Total amount to be	paid by Elia to BRF	for positive imbala	nces + posi	tive SI + positive unit price	4414,55							
				tive SI + negative unit price		80783,24						
				ative or zero SI + positive unit price			154837,28					
				ative or zero SI + negative unit price				0,00				
				itive SI + positive unit price					38067,36			
				itive SI + negative unit price		1				20317,56		
				ative or zero SI + positive unit price							396740,73	
Total amount to be	paid by Elia to BRP	for negative imbal	ances + neg	ative or zero SI + negative unit price								0

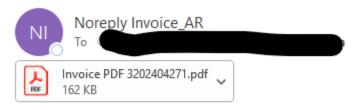
### Transmission of invoicing documents



#### **Current situation**: Elia sends invoice data through 2 channels:

1) **e-invoicing**: automatic generated email with 1 pdf in attachment (for accounting purposes)

Invoice ETB 3202404271 of 06/12/2024



Dear,

Please find in enclosure our Invoice 3202404271.

Please do not reply to this email address. It is only an automated email

Yours sincerely

# 2) *Invoice notification* with link to the invoice platform (for business purposes)

Imbalance septembre 2024, contract invoice 3202404271, dated 06.12.2024



#### Madame, Monsieur

Nous vous informons que les détails de votre facture ont été publiés. Vous pouvez y accéder sur notre site web : https://www.elia.be/en/customers/customer-tools-and-extranet/epic

Veuillez noter que ce lien ne contient que la copie de la facture. L'original de la facture, selon les préférences que vous avez choisies, a été envoyé soit par papier, soit par e-mail

Pour gérer les notifications de vos factures, veuillez suivre les étapes suivantes

- 1. Si vous avez accès à EPIC, connectez-vous à la plateforme
- 2. Mettez à jour vos données de contact et supprimez le rôle "Invoice Notificaton" si vous ne souhaitez plus recevoir ces notifications

Pour des instructions détaillées, reportez-vous à notre rubrique du Centre d'aide sur la gestion des contacts : Contact management - Help Center (epic-portal.io)

Si vous rencontrez des difficultés ou si vous n'avez pas encore accès à EPIC, contactez votre administrateur EPIC ou envoyez un courriel à epic@elia.be pour obtenir de l'aide Nous vous remercions de votre attention.

Je vous prie d'agréer, Madame, Monsieur, l'expression de mes salutations distinguées,

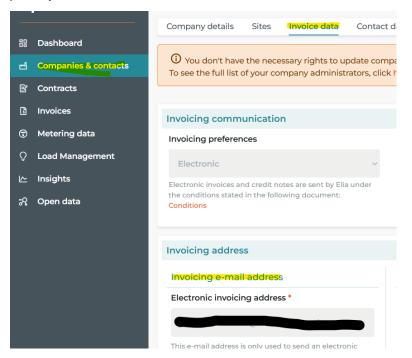
### Transmission of invoicing documents

#### Situation as from self-billing implementation:

Elia sends invoice data through 2 channels:

- 1) **e-invoicing**: automatic generated email with 1 pdf in attachment (for accounting purposes)
- 1 email for the "bill"
- 1 email for the self-bill

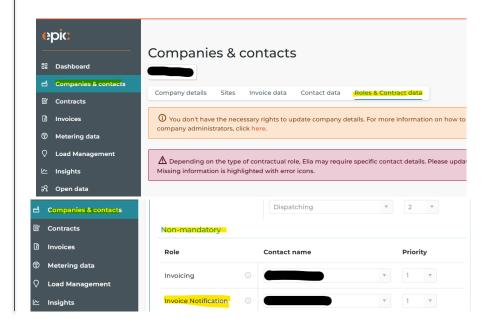
E-mail address for e-invoicing can be updated on your EPIC account per contract (companies & contacts => invoice data





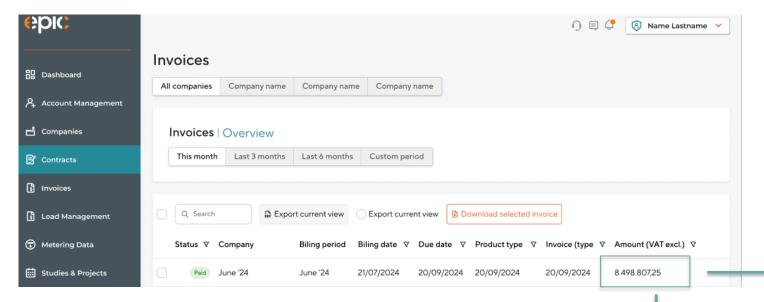
2) *Invoice notification* with link to the invoice platform (for business purposes) and with an attachment with the net document and the QH data in xlsx form

Email for invoice notification can be updated on your EPIC account per contract (companies & contacts => roles & contract data => non mandatory roles => invoice notification)

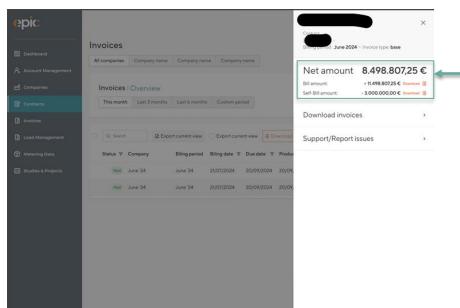


## View of your invoicing documents on the EPIC platform





- Under the tab "invoices", the list of netting documents will be available
- By clicking on the netting document line, bill and self bill amounts are visible and documents can be downloaded
- Amount of the net document



### **Specific case: regularization**



- Regularization is in principle generated by volume changes (mostly due to DGO allocation modification) and not by SI or imbalance price change.
- Calculations are done by QH: each corrected quarter will be attributed to the appropriate document.
- In the case of a regularization invoice (review of the base invoice), below documents could be issued
  - an additional invoice,
  - a credit note on the initial invoice
  - an additional self bill
  - a self bill credit note on the initial invoice
- All these documents highlighted above will be 'packed' in a new netting document to be paid by Elia or received by Elia

									BASE '	INVOICE												
						Positive Imbala	ance			Negative Imbalar	Negative Imbalance Po			Positive Imbalance	a			Negative Imbaland	Negative Imbalance			
					SI > 0 SI <= 0			SI > 0	SI > 0 SI <= 0 SI			SI > 0	SI > 0 SI <= 0			SI > 0	Si > 0 Si <= 0					
Day	quarter-hour Imbalance NEW Imbalance SI Price for imbalance			To be paid by E to BRP	/ Elia To be paid by BR to Elia	To be paid by I to BRP	y Elia To be paid by BRP to Elia	RP To be paid by BRF to Elia		To be paid by BRF to Elia	RP To be paid by Elia to BRP							To be paid by BRP	BRP To be paid by Elia to BRP	a		
,		(kW)	/	(MW)	) (€/MWh)	1	(€)	(€)	(€) (€	4) ('	(€)	4 1	(€)	4) (F	∠) ( <del>€</del>	٤) (₹	∠) ( <del>€</del>	( <b>f</b>	£) ( <b>€</b>	.4) "	(€)	(€)
01/12/2024		1 -11088,625									232,75								20,99			Self Bill
01/12/2024	2	2 -11088,625	5 -10088,625	5 392,814	4 -83,96						232,75	3							-20,99	ne en		Self Bill Credit
01/12/2024	3	3 -6767,779	9 -7767,779	9 100,670	0 82,95	اد				140,35	,35							20,74	.4			Invoice
01/12/2024	3	3 -6767,779	9 -5767,779	9 100,670	0 82,95	اد				140,35								-20,74	.4			Credit note
											4											

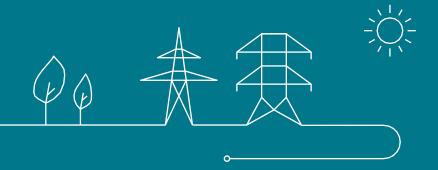
### **Conclusion and way forward**



- Following what was presented, all settlement documents highlighted will be issued according to the 'self-billing' format presented as of 01/07/2025.
  - The new invoice methodology will be translated in the new T&C BRP
- The principle of e-invoicing will be foreseen as of January 2026: only invoices sent by e-mail will be
  possible.
  - The EU legislation for e-invoicing will be applicable using Peppol and invoices in xml file will have to be sent (Elia will continue to send pdf documents).
- Finally, Elia proposes, in the future settlement, to not cumulate payments with other outstanding documents.
  - The NET DOCUMENT payment should be an isolated payment!
- In case of question(s), feel free to reach out to your Key Account Manager.

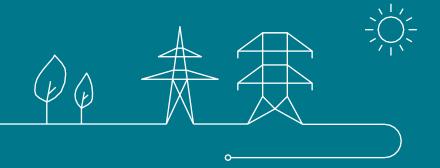


Q&A



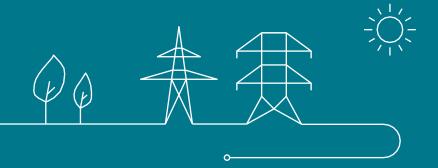


## Thank you!





# **Background documentation & useful links**



#### **Relevant documents**



- With each monthly base invoicing run, Elia will send a "bill", "self-bill" and "netting document".
  - 1) The "bill" and "self-bill" documents contain the invoiced party, the contract and the global invoice amount

Invoice Self-bill

Adobe Acrobat
Document Document

2) The "netting amount" document (bill exceeds self-bill) contains the summary of above document and the amount to be paid by the BRP to Elia



3) The "netting amount" document (self-bill exceeds bill) contains the summary of above document and the amount to be paid by Elia to the BRP



4) The "netting amount" has a detailed annex with the detailed QH-data (volume, price and amount)



## **Background & useful links:**



- As a reminder, this topic was part of the public consultation on T&C BRP which took place in November 2024.
  - More background can be found via the following <u>link</u>.
  - A presentation also took place in WG Energy Solutions: slides via the following <u>link</u>

Link to epic to create or manage your accounts, companies, contracts & contacts.